

# FRISHAUF HOLTZ GOODMAN & CHICK P.C.

INTELLECTUAL PROPERTY LAW  
220 FIFTH AVENUE, NEW YORK, NY 10001-7708

LEONARD HOLTZ  
HERBERT GOODMAN  
MARSHALL J. CHICK  
RICHARD S. BARTH  
DOUGLAS HOLTZ  
ROBERT P. MICHAL

BRIAN ROFFE

TELEPHONE: +1 212 319 4900  
FACSIMILE: +1 212 319 5101

OF COUNSEL:  
STEPHEN H. FRISHAUF

LHOLTZ@FHGC-LAW.COM

January 25, 2007

Mr. Tsutomu Inoue  
Inoue & Co.  
Hommachi-Heisei Bldg. 4F  
2-12, Itachibori 1-Chome  
Nishi-ku  
Osaka 550-0012, Japan

Re: U.S. Serial No.: 10/719,284  
Inventor : Akira FUKUSHIMA  
Assignee : KOMATSU LTD. & HITACHI CONSTRUCTION  
MACHINERY CO., LTD.  
Your Reference : 03-029/US  
Our Reference : 03627/LH

Gentlemen:

Responsive to your letter of January 25, 2007, we prepared and filed an Information Disclosure Statement (IDS) and RCE in our Patent Office. Copies are enclosed.

Since an RCE is being filed, there is no need to pay the Issue Fee. If the application is again allowed, the USPTO will issue a new Notice of Allowance.

We will keep you informed of further developments.

Our debit note is enclosed.

Very truly yours,

  
Leonard Holtz

LH:nps  
Encls.